IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of:

Tamaki KANEKO

Serial No.

10/826,958

Date Filed

For

April 15, 2004

SHEET PROCESSING APPARATUS

1185 Avenue of the Americas New York, N.Y. 10036

Examiner: Leslie A. Nicholson III

Group Art Unit: 3651

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the first Office Action dated November 22, 2005, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2.

Amendments to the Claims begin on page 3.

Remarks begin on page 9.

I hereby certify that this paper is being deposited this date with the U.S. Postal Service as first class mail addressed to the Commissioner for Patents, P.O. Box 1450, Alexandri, VA 22313-1450.

Richard F. Jaworsk

Reg. No. 33,515